

wirings located on the semiconductor substrate; and

5 a passivation film covering the surface of the semiconductor substrate and the

*C1* wirings, including a first insulating film that is a modified spin-on-glass (SOG) film formed by implanting boron impurity into an organic SOG film.

*sec*  
*dx*

31. (Amended) A semiconductor device comprising:

a semiconductor substrate;

wirings located on the semiconductor substrate; and

*C2* 5 a passivation film covering the surface of the semiconductor substrate and the

wirings, including a first insulating film that is a modified spin-on-glass (SOG) film formed by implanting boron impurity into an inorganic SOG film.